

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**South Central Com School Corp (4940)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$841,965	\$1,091,748	\$1,077,079	\$1,244,561	48%	14%	16%
	11300 Regular Programs; High School	\$1,123,240	\$1,099,378	\$1,146,802	\$1,313,283	17%	19%	15%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$5,770	n/a	n/a	n/a
	12610 Learning Disability	\$22,655	\$47,406	\$49,241	\$69,197	205%	46%	41%
	14100 Summer School Programs; Elementary	\$3,211	\$4,881	\$0	\$4,540	41%	-7%	n/a
	14300 Summer School Programs; High School	\$5,288	\$9,299	\$4,506	\$15,449	192%	66%	243%
	16100 Remediation Testing	\$14,793	\$27,053	\$36,264	\$11,850	-20%	-56%	-67%
	16200 Preventive Remediation	\$4,931	\$8,528	\$8,528	\$5,342	8%	-37%	-37%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$66,415	\$62,015	\$58,078	\$57,385	-14%	-7%	-1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$214,733	\$407,575	\$284,007	\$349,247	63%	-14%	23%
	22220 Library/Media Services; School Library	\$58,171	\$71,497	\$70,241	\$69,119	19%	-3%	-2%
	22230 Library/Media Services; Audiovisual	\$23,661	\$28,202	\$30,157	\$31,708	34%	12%	5%
	22240 Library/Media Services; Educational Television	\$25	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$181,620	\$208,304	\$204,669	\$236,236	30%	13%	15%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$76,416	\$100,400	\$44,267	\$59,206	-23%	-41%	34%
	26497 2007 Account Code - Teachers Retirement Fund	\$79,190	\$153,918	\$155,356	\$78,634	-1%	-49%	-49%
<b>Student Academic Achievement Total</b>		<b>\$2,716,314</b>	<b>\$3,320,204</b>	<b>\$3,169,195</b>	<b>\$3,551,527</b>	<b>31%</b>	<b>7%</b>	<b>12%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$28,039	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$44,931	\$103,396	\$104,431	\$116,881	160%	13%	12%
	21230 Guidance Services; Appraisal Services	\$4,212	\$205	\$0	\$0	-100%	-100%	n/a
	21340 Health Services; Nurse Services	\$23,700	\$32,434	\$32,346	\$35,674	51%	10%	10%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$645	\$330	\$503	n/a	-22%	53%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$790	\$151	\$1,329	n/a	68%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$2,173	\$1,994	\$1,603	n/a	-26%	-20%
	22130 Improvement of Instruction; Instructional Staff Training	\$20,407	\$19,192	\$34,265	\$21,188	4%	10%	-38%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$43,768	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$45,850	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$30,216	\$67,456	\$71,268	\$74,601	147%	11%	5%
	23190 Board of Education; Other Governing Body Services	\$1,488	\$6,414	\$5,246	\$5,316	257%	-17%	1%
	23210 Executive Administration; Office of The Superintendent	\$124,196	\$155,099	\$185,630	\$220,878	78%	42%	19%
	25720 Personnel Services; Recruitment and Placement	\$0	\$2,721	\$0	\$0	n/a	-100%	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$395	\$1,482	\$2,270	\$2,658	> 500%	79%	17%
	25750 Personnel Services; Health Services	\$552	\$0	\$0	\$0	-100%	n/a	n/a
<b>Student Instructional Support Total</b>		<b>\$278,135</b>	<b>\$392,006</b>	<b>\$437,931</b>	<b>\$570,249</b>	<b>105%</b>	<b>45%</b>	<b>30%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$8,679	\$62,820	\$44,522	\$41,631	380%	-34%	-6%
	23160 Board of Education; Promotion Expenses	\$1,474	\$1,789	\$4,449	\$1,724	17%	-4%	-61%
	25110 Fiscal Services; Office of The Business Manager	\$19,201	\$7,235	\$7,025	\$7,658	-60%	6%	9%
	25160 Fiscal Services; Financial Accounting	\$1,395	\$1,300	\$1,200	\$100	-93%	-92%	-92%
	25191 Other Fiscal Services; Refund of Revenue	\$843	\$1,648	\$7,821	\$3,148	273%	91%	-60%
	25193 Other Fiscal Services; Printed Forms	\$688	\$0	\$0	\$0	-100%	n/a	n/a
	25196 Other Fiscal Services; Cash Change	\$465	\$541	\$641	\$640	38%	18%	0%
	25400 Planning, Research, Development and Evaluation	\$890	\$0	\$0	\$0	-100%	n/a	n/a
	25910 Judgments	\$0	\$0	\$2,063	\$0	n/a	n/a	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$402,123	\$527,177	\$510,297	\$522,792	30%	-1%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,679	\$1,717	\$4,982	\$3,197	-58%	86%	-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$44,038	\$48,681	\$63,196	\$42,225	-4%	-13%	-33%
	26499 2007 Account Code - Other	\$0	\$120,992	\$116,242	\$55,664	n/a	-54%	-52%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$36	\$0	n/a	n/a	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,041	\$739	\$300	\$2,999	-1%	306%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$21,139	\$51,771	\$35,199	\$69,703	230%	35%	98%
	27100 Student Transportation; Vehicle Operation	\$172,803	\$244,714	\$229,226	\$250,303	45%	2%	9%

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	27200 Student Transportation; Monitoring Services	\$7,387	\$8,012	\$6,674	\$4,080	-45%	-49%	-39%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$62,504	\$122,407	\$124,134	\$143,579	130%	17%	16%
	27400 Student Transportation; Purchase of School Buses	\$102,339	\$111,304	\$134,968	\$109,327	7%	-2%	-19%
	27500 Student Transportation; Insurance on Buses	\$6,215	\$19,383	\$19,420	\$28,023	351%	45%	44%
	27700 Student Transportation; Contracted Transportation Services	\$324	\$616	\$120	\$275	-15%	-55%	129%
	27900 Student Transportation; Other Student Transportation Services	\$1,938	\$2,208	\$1,966	\$1,658	-14%	-25%	-16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$95,433	\$109,449	\$119,956	\$134,868	41%	23%	12%
	31300 Food Services Operations; Food Delivery	\$862	\$118	\$175	\$0	-100%	-100%	-100%
	31400 Food Services Operations; Food Purchases	\$120,802	\$169,150	\$179,063	\$198,087	64%	17%	11%
	31900 Other Food Services	\$0	\$1,115	\$208	\$3,115	n/a	179%	> 500%
	33200 Community Recreation	\$3,439	\$2,038	\$3,648	\$6,999	104%	243%	92%
	33400 Athletic Coaches	\$64,410	\$95,166	\$77,323	\$100,244	56%	5%	30%
	33990 Other Community Services; Other	\$0	\$187	\$132	\$85	n/a	-55%	-35%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$80,732	\$45,232	\$46,226	\$37,388	-54%	-17%	-19%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$23,115	\$47,442	\$72,132	n/a	212%	52%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$100	\$100	\$100	\$0	-100%	-100%	-100%
<b>Overhead and Operational Total</b>		<b>\$1,230,942</b>	<b>\$1,780,725</b>	<b>\$1,788,753</b>	<b>\$1,841,645</b>	<b>50%</b>	<b>3%</b>	<b>3%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,035,081	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$585	\$10,950	\$6,500	\$650	11%	-94%	-90%
	45100 Building Acquisition, Construction and Improvements	\$69,914	\$63,053	\$50,993	\$13,341	-81%	-79%	-74%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$18,275	\$0	\$0	\$0	-100%	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$14,071	\$4,110	\$26,589	n/a	89%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$116,068	\$170,756	\$161,677	\$217,992	88%	28%	35%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,003	\$5,492	\$40,577	\$13,131	64%	139%	-68%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,000,000	\$0	\$0	n/a	-100%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$26,027	-\$26,027	\$95,858	n/a	268%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$233,193	\$767,800	\$769,900	\$765,000	228%	0%	-1%
	54200 2007 Account Code - Common School Fund	\$23,597	\$17,353	\$17,922	\$7,953	-66%	-54%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$7,756	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,504,715</b>	<b>\$2,075,502</b>	<b>\$1,025,653</b>	<b>\$1,148,271</b>	<b>-24%</b>	<b>-45%</b>	<b>12%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$31,666	\$40,159	\$45,496	\$21,594	-32%	-46%	-53%
	26492 2007 Account Code - Social Security	\$211,869	\$274,825	\$275,509	\$135,257	-36%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$14,902	\$29,620	\$27,622	\$10,403	-30%	-65%	-62%
	26494 2007 Account Code - Group Insurance	\$184,178	\$377,737	\$457,757	\$229,109	24%	-39%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$0	\$17	\$8,990	n/a	n/a	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$84,372	\$844,187	\$15,000	n/a	-82%	-98%
<b>prorated Total</b>		<b>\$442,615</b>	<b>\$806,713</b>	<b>\$1,650,587</b>	<b>\$420,354</b>	<b>-5%</b>	<b>-48%</b>	<b>-75%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,031,480	\$3,902,143	\$4,580,400	\$3,853,610	27%	-1%	-16%	49.1%	46.6%	56.7%	51.2%
Student Instructional Support	\$308,718	\$458,085	\$519,827	\$612,587	98%	34%	18%	5.0%	5.5%	6.4%	8.1%
Overhead and Operational	\$1,327,808	\$1,939,419	\$1,946,239	\$1,917,578	44%	-1%	-1%	21.5%	23.2%	24.1%	25.5%
Nonoperational	\$1,504,715	\$2,075,502	\$1,025,653	\$1,148,271	-24%	-45%	12%	24.4%	24.8%	12.7%	15.2%
<b>Grand Total</b>	<b>\$6,172,722</b>	<b>\$8,375,150</b>	<b>\$8,072,119</b>	<b>\$7,532,045</b>	<b>22%</b>	<b>-10%</b>	<b>-7%</b>				

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1006 Category	Account	FY 1998 FY1998	FY 2006 FY2006	FY 2007 FY2007	FY 2008 FY2008	10 Year Increase	2 Year Increase	1 Year Increase
	<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	54.1%	52.1%	63.2%	59.3%			